



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

- **WAC 458-10-010 (Accreditation of real property appraisers--Implementation--Definition.)**
- **WAC 458-10-020 (Application for accreditation.)**
- **WAC 458-10-030 (Accreditation examination--Prerequisites--Waiver of exemption--Reexamination.)**
- **WAC 458-10-040 (Accreditation certificate.)**
- **WAC 458-10-050 (Continuing education requirements--Appraisal practice and ethics.)**
- **WAC 458-10-060 (Standards of practice.)**
- **WAC 458-10-070 (Denial, suspension, or revocation of accreditation.)**

Date last reviewed: **September 27, 2000**

Reviewer: **Mark Mullin**

Date current review completed: **June 26, 2003**

Briefly explain the subject matter of the document(s):

These rules implement RCW 36.21.015 relating to persons who appraise real property for purposes of taxation. Any person responsible for valuing real property for purposes of taxation must be an accredited appraiser. These rules set out the qualifications, experience, and knowledge, together with the continuing education requirements for accredited appraisers. In short, these rules establish a process for acquiring and maintaining accreditation for persons valuing real property for purposes of taxation. To the extent practical, these rules coordinate accreditation requirements with the requirements for certified and licensed real estate appraisers under chapters 18.140 RCW and 308-125 WAC.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
X		Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?



If “yes,” provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

The education committee of the Washington State Association of County Assessors has submitted a written request to the Department to revise WAC 458-10-050(7)(a) which provides that no continuing education credit will be given for courses taken within any five-year period that have the same or very similar content. The assessors would like that rule changed to shorten the five-year time period to four years. The result would be that accredited appraisers would be prohibited from repeating continuing education courses within any four-year period instead of the current five-year period.

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.



WAC 458-10-050(7)(a) provides that no credit will be given for continuing education courses taken within any five-year period that have the same or very similar content and are deemed comparable by the Department. Assessors would like the Department to revise its rules to shorten the five-year prohibition on repeating continuing education courses to four years.

4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented:

- **RCW 36.21.015 (Qualifications for persons assessing real property--Examination--Examination waiver--Continuing education requirement)**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **None.**

Court Decisions: **None.**

Board of Tax Appeals Decisions (BTAs): **None.**

Appeals Division Decisions (WTDs): **None.**

Attorney General Opinions (AGOs): **None.**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed): **None.**

5. Review Recommendation:

- | | |
|---------------------|---|
| <u> </u> | Amend |
| <u> </u> | Repeal/Cancel (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.) |
| <u> X </u> | Leave as is (Appropriate even if the recommendation is to incorporate the current information into another rule.) |
| <u> X </u> | Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.) |



Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

The Department should begin the rule-making process to amend WAC 458-10-050 to shorten the five-year time period in subsection (7)(a) to four years. The result would be that accredited appraisers would be prohibited from repeating continuing education courses within any four-year period instead of the current five-year period. This recommendation was not made in the original review of these rules because, following the original review, the Washington Association of County Assessors petitioned the Department to change the five-year time period in WAC 458-10-050(7)(a) to four years.

There is no need to revise any of the other rules in chapter 458-10 WAC at this time.

6. Manager action: Date: 7/8/03

AL Reviewed and accepted recommendation

Amendment priority:

X 1
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